IRS TAX TIP 2001-3

MARRIAGE OR DIVORCE - CHECK YOUR SOCIAL SECURITY NUMBER

The IRS reminds newlyweds and the recently divorced to make sure names on their tax returns match those registered with Social Security. A mismatch between a name on the tax return and a Social Security number (SSN) could unexpectedly increase a tax bill and reduce the size of any refund.

For newlyweds, the tax scenario can begin when the bride says "I do," takes her husband's surname but doesn't let Social Security know about the name change. If the couple files a joint tax return with her new name, the IRS computers will not be able to match the new name with the SSN.

Similarly, after a divorce, a woman who had changed her name and had made that change known to the Social Security Administration, should contact Social Security if she reassumes her maiden name.

It's easy to inform the Social Security Administration of a name change by filing Form SS-5 at a local office. It usually takes two weeks to have the change verified. The form is available on the agency's Internet site - www.ssa.gov, by calling 1-800-772-1213 and at local offices. (The Internet site provides the addresses of local offices.)

Generally, taxpayers must provide SSNs for each dependent claimed on the tax return. For adopted children without SSNs, the parents can apply for an adoption taxpayer identification number ATIN by filing Form W-7A with the IRS. The ATIN is used in place of the SSN on the tax return. The form is available on the IRS web site - www.irs.gov, or by calling 1-800-829-3676.

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